

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

19-cv-01785; 19-cv-01867; 19-cv-01893;
19-cv-01781; 19-cv-01783; 19-cv-01866;
19-cv-01895; 19-cv-01794; 19-cv-01865;
19-cv-01904; 19-cv-01798; 19-cv-01869;
19-cv-01922; 19-cv-01800; 19-cv-01788;
19-cv-01870; 19-cv-01791; 19-cv-01792;
19-cv-01928; 19-cv-01926; 19-cv-01868;
19-cv-01929; 19-cv-01803; 19-cv-01806;
19-cv-01906; 19-cv-01801; 19-cv-01894;
19-cv-01808; 19-cv-01810; 19-cv-01809;
18-cv-04833; 19-cv-01911; 19-cv-01898;
19-cv-01812; 19-cv-01896; 19-cv-01871;
19-cv-01813; 19-cv-01930; 19-cv-01815;
19-cv-01818; 19-cv-01931; 19-cv-01918;
19-cv-01873; 19-cv-01924; 19-cv-10713.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF
PLAINTIFF SKATTEFORVALTNINGEN'S OPPOSITION TO
DEFENDANTS' SECOND PROFFER ON ADVICE OF COUNSEL EVIDENCE**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen ("SKAT") in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Opposition to Defendants' Second Proffer on Advice of Counsel Defense.

3. Attached hereto as Exhibit 1 is a true and correct copy of excerpts of the transcript of the trial in this action, dated January 16, 2025, January 21, 2025 and January 24, 2025.

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts of the transcript of the deposition of Richard Markowitz, dated April 8-9, 2021.

5. Attached hereto as Exhibit 3 is a true and correct copy of Bates-stamped document WH_MDL_00283320 (marked as trial exhibit PX2267).

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
January 26, 2025

/s/ Marc A. Weinstein
Marc A. Weinstein